

MAR 08 2019

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## SENATE RESOLUTION

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REQUESTING THE LEGISLATURE TO RECALCULATE AND ESTABLISH THE  
TRANSIENT ACCOMMODATIONS TAX ALLOCATION OF EACH COUNTY  
BASED UPON THE POPULATION GROWTH FROM 2010 TO 2017 IN EACH  
COUNTY.

1 WHEREAS, pursuant to section 237D-6.5(b)(4), Hawaii Revised  
2 Statutes, \$103 million of transient accommodations tax revenues  
3 are distributed to the counties as follows: 14.5 percent to  
4 Kauai County, 18.6 percent to Hawaii County, 44.1 percent to the  
5 City and County of Honolulu, and 22.8 percent to Maui County;  
6 and  
7

8 WHEREAS, the counties use transient accommodations tax  
9 revenue for general government purposes, which includes services  
10 such as police and fire protection, park and beach management,  
11 and lifeguard services, which benefit visitors and residents  
12 alike; and  
13

14 WHEREAS, according to United States Census data, from 2010  
15 to 2017, the population of the neighbor island counties (Hawaii  
16 8.3 percent, Kauai 7.6 percent, and Maui 7.4 percent) grew more  
17 rapidly than that of the City and County of Honolulu (3.7  
18 percent); and  
19

20 WHEREAS, in order to provide fair, consistent, and reliable  
21 allocation of transient accommodations tax revenues to the  
22 counties, this body finds that the allocation to the counties  
23 should be recalculated based upon the population growth of each  
24 respective county from 2010 to 2017; now, therefore,  
25

26 BE IT RESOLVED by the Senate of the Thirtieth Legislature  
27 of the State of Hawaii, Regular Session of 2019, that the  
28 Legislature is encouraged to recalculate and establish each  
29 county's transient accommodations tax allocation based upon each  
30 respective county's population growth from 2010 to 2017; and  
31

32 BE IT FURTHER RESOLVED that the Legislature is urged to  
33 amend section 237D-6.5(b), Hawaii Revised Statutes, to reflect  
34 this change in allocation; and



1  
2 BE IT FURTHER RESOLVED that certified copies of this  
3 Resolution be transmitted to the President of the Senate,  
4 Speaker of the House of Representatives, and Mayors of the  
5 counties of Kauai, Hawaii, Maui, and City and County of  
6 Honolulu.  
7  
8  
9

OFFERED BY:

A handwritten signature in black ink, appearing to read "D. K. Ku", is written over a horizontal line.